

## SUPPLEMENTARY INSTRUCTIONS FOR SOUTH DAKOTA COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In addition to your general government, please include the following fiscal activities:

Area jail or juvenile detention facility compacts (2 or more counties)  
County toll bridge commissions  
Drainage districts (1923 and 1985 laws)  
Inter-state drainage districts - 1917 law  
Zoning districts

### PART 2 - REVENUES

#### 3. A. Property taxes (Code T01)

Include amounts collected from all county property tax levies, including:

Airline flight property tax  
County road levy (include the portion returned to cities and towns)  
County share of tax on monies and credits  
Telephone tax

Report special assessments at PART 2, question 5, item C.

Exclude taxes collected by the county as the agent of other governments.

#### 3. B. Local sales taxes

##### 6. Public Utilities Tax - (code T15)

Include 911 Telephone surcharge.

#### 3. C. Licensing and permit taxes

##### 1. Alcoholic beverages licensing and permit taxes - (code T20)

Include proceeds from special malt beverage retailers' licenses and retain on-sale wine dealers' licenses in conjunction with special events.

##### 3. Motor vehicle licensing and permit taxes - (code T24)

Report the county wheel tax.

##### 4. Public utilities licensing and permit taxes - (code T27)

Include fees retained by the county for motor carrier registration.

##### 6. Other licensing and permit taxes - (code T29)

Report the amount of dog tax retained by the county. Also report the 85 percent share of the 3 percent mobile home tax retained by the county.

#### 3. E. Other taxes

##### 1. Death and gift tax - (code T50)

Include the 10 percent share of the inheritance tax retained by the county.

##### 2. Documentary and stock transfer tax - (Code T51)

Report proceeds from fees retained by the county for real estate transfers.

#### 4. Intergovernmental revenues

In addition to the items specifically listed below, please report at the appropriate item those revenues received from the state, Federal, or other local government.

##### A. Streets and highways

From state - (code C46) - include the motor fuel sales tax and game and fish licenses. Also include the amount of the motor vehicle license fee allocated to your county. Exclude portions allocated to the state, municipalities, and townships.

##### C. Public Welfare

From state - (code C79) - include the malt beverage sales tax distribution for welfare.

##### M. General support

From state - (code C30) - include the amount of personal property tax replacement, tax loss reimbursements, and the county share of bank income tax distribution. Also include the telecommunications gross receipts tax.

### PART 3 - EXPENDITURES

#### 8. Intergovernmental expenditures

Report at item A. the amounts of the county 3-mill road levy paid to cities and towns.

#### 9. Personnel expenditures - (code Z00)

Report salaries and wages for all employees, full-time and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage. Exclude employer-paid fringe benefits and payroll taxes.